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LETTERS

ON THE

SUBJECT

OF THE

*SCOTCH DISTILLERY LAWS.*

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BY EDGAR CORRIE.

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LIVERPOOL,

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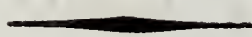
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1796.

LETTERS

NO. 10

1846



NO. 10

*ENTERED AT STATIONER'S HALL.*

WILLIAM LUTHER MASON



1846



1846

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TO PAT. HERON, Esq.

*Liverpool, 24th Dec. 1794.*

DEAR SIR,

I HAVE by this day's post your favour, soliciting my vote to represent the Stewartry of Kircudbright. Allow me to assure you, that I will have particular pleasure in giving you my vote on the present vacancy, if I find our sentiments to agree on one subject, most closely connected with the population

lation and with the prosperity of the manufactures of Scotland, the Distillery Laws ; and that you inform me you will attend in your place in the House of Commons, in case you are elected, and give a decided vote favourable to the true and general interests of your Country, whenever that question comes before Parliament.

I hope that you will excuse my being so explicit on this subject ; and that notwithstanding the hurry in which you are at present engaged of canvassing the County, you will forgive me for expressing my sentiments fully, although it will give you the trouble of receiving a letter of some length.

The commutation of the duties on spirits distilled in Scotland in stills of more than forty gallons, for a licence duty on the contents of the still, has made fatal strides to *sans-culottize* the  
 People ;



People ; and I am persuaded, that there can not be any effectual remedy for this subtle ruin of all that is honourable in the national collective character of a people, but a specific duty on every gallon of the wash, or of the spirits distilled in Scotland in stills of more than forty gallons ; and that the duty shall neither be less, nor exceed the duty on spirits distilled in England.

In order to explain the reasons which convince me of the impolicy of the laws, for collecting the duties on spirits by a licence duty on the still ; it will be necessary for me to state the introduction and progress of this fatal alteration in the principle of collecting the duties on distilled spirits, and the effects of this deviation from the former practice.

In the year 1784, an act was passed 24 Geo. III. chap. 46, by which, from motives of local expediency, the commissioners

missioners of excise in Scotland had authority to empower persons within the Highland parishes and districts of certain counties in Scotland, (seventeen in number,) to keep stills containing twenty gallons, and not more than thirty gallons, and to distil or draw off spirits from *the barley, bear, or big, of the growth of the said parishes or districts*, on payment of a duty at the rate of 20s. sterling per gallon English, of the contents of such stills.

By an act, 25 Geo. III. chap. 22, so much of the act 24 Geo. III. chap. 46, as relates to the distilling of spirits in small stills was repealed; and it was enacted, that licences might be granted annually by the commissioners of excise in Scotland, to persons in certain counties in Scotland, (eighteen in number,) to keep and work stills, not less than thirty, nor more than forty gallons English cubical contents, including the heads ;



heads ; and to distil spirits from *barley, bear, or big, of the growth of the said counties*, for one year from the date of the licence, on payment of a duty at the rate of 20s. sterling per gallon English, of the contents of such stills.

From the precedents of these laws, which had been passed from motives of real or alleged *local* expediency ; a temporary act was obtained in the year 1786 to continue in force for two years, 26 Geo. III. chap. 64, by which it was enacted, that there should be substituted in lieu of the former duties, for every gallon English wine measure, of the contents of each still, which shall be used for the making of low wines or spirits, from corn, grain, (which includes *all corn and grain, whether foreign, English, or of the growth of Scotland,*) malt, tilts, cyder, or perry, or other wash or liquor, made from any sort or kind of British materials,

materials, the yearly sum sterling  
 of . . . . . £. 1 10 0  
 Of stills used for distilling from molasses  
 and sugar, . . . . . £. 2 10 0  
 Of stills used for distilling  
 from foreign materials, ex-  
 cept molasses and sugar, . 3 0 0

By the act 28 Geo. III. chap. 46, the  
 duties were doubled for one year from the  
 5th July 1788, viz. per gallon, of the  
 contents of stills for making spirits from  
 corn, grain, &c. . . . . £. 3 0 0  
 From molasses and sugar, . . . 5 0 0  
 From foreign materials, ex-  
 cept molasses and sugar, . . . 6 0 0

By the act 29 Geo. III. chap. 45, these  
 duties were continued for one year to the  
 5th July 1790; by the act 30 Geo. III.  
 chap. 37, they were continued to the 5th  
 July 1791; and by the act 31 Geo. III.  
 chap. 1, they were further continued for  
 two years to the 5th July 1793.

In



In the year 1793, another temporary act was passed, 33 Geo. III. chap. 61, to continue in force until the 1st December 1795, and from thence to the end of the then next session of Parliament, by which it was enacted, that there should be paid per gallon of the contents of stills for making spirits from corn, grain, &c. . . . . £. 9 0 0

From molasses and sugar, 15 0 0

From foreign materials, except molasses and sugar, 18 0 0

Since the introduction of this fatal principle in the year 1786, for collecting the duties on spirits distilled in Scotland by a licence duty on the contents of the stills, the diligence, the morals, and the well-being of the people, have been sapped; and although the licence duties have been raised six-fold in eight years, the ruinous consequences of this method of collecting the duties, are making silent but rapid progress.

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The principle of a commutation tax, for collecting the duty on distilled spirits by a licence on the still, is now found by the fatal effects of a very dangerous experiment, to have been of the most ruinous tendency to that part of the United Kingdom.

It is a principle, which goads the exertion and ingenuity of man, to distil the greatest quantity of spirits that can be produced from one still within the year, to be consumed when manufactured within the limits of Scotland. A certain quantity of spirits must in the first instance be produced, to compensate for the licence duty ; and whatever further quantity can be distilled, is to produce the profits of the distiller.

When the aggregate produce of the stills is brought to sale, the markets become sur-charged ; and as the stocks must be sold to reimburse the cost of  
the

the materials and the duties, a competition for sale ensues, and the prices are reduced to the diminution of the profits expected by the distillers, but to the more severe injury of the public.

The distillers become thus engaged in the double pursuit, to force the greatest possible quantity of spirits that can be produced from the stills, in the first instance ; and in the second place to force the sale of those spirits, when distilled, for the home consumption of Scotland.

The effects of such a system, are precisely what might be expected from it ; for British spirits distilled in Scotland, have been sold to the retailers of this poison, at the very low price of 2s. 6d. the English gallon ; and British spirits distilled in England, are now selling currently at the wholesale price of £.88 to £.90 the ton of two hundred and fifty two gallons, or at 6s. 11 $\frac{3}{4}$ d. to 7s. 1 $\frac{1}{2}$ d. per



per gallon, of the strength of one to ten over hydrometer proof.

The calamitous experience of eight years in which these laws have been in force in Scotland, make any further comment on the subject unnecessary : the only remedy that can effectually stem this gigantic ruin, is to repeal the principle ; and to collect the duties on spirits distilled in Scotland, after the same rates, and in the same manner, that the duties are collected on spirits distilled in England.

I am, &c.

TO PAT. HERON, Esq. M. P.

*Liverpool, 4th April, 1795.*

DEAR SIR,

I HAVE to-day your favour of the 2d, by which I am happy to learn that you got well to town, and had taken your seat in the House of Commons before the Scotch distillery bill went to the committee.

You express your desire to hear from me, on that subject ; and as the progress of the present bill has been rapid, since the increase of the additional duties was moved on the 23d of March, I will not lose one post in giving an answer to your letter.

The system of a licence on the contents of the stills for distilling spirits,  
has

has produced fatal effects in Scotland ; and I am of opinion that increasing the duties violently, cannot remedy the impolicy or the effects of that system. On the contrary, I think that increasing the duties violently, will produce a second very serious calamity in that part of the United Kingdom, in addition to the first ; by distressing the distillers, in which the country must suffer in common with them.

The principle of a licence duty on the still, has a two-fold operation : first, to force the distillation of the utmost possible quantity of spirits that can be produced within the year ; secondly, to force the sale and the consumption of the quantities distilled. When Scotland is saturated, the sales must be extended into the forbidden ground of the English market ; and the prevention of this contraband trade is less practicable, than it was to restrain the smuggling from the  
Isle



Isle of Man, in the reign of his late majesty.

My views go therefore to prevent the immoderate use of spirits, by the complete reversal of the present system of the distillery laws in Scotland; and to this point, to the repeal of the principle of a licence duty on the stills, I am persuaded, that the Legislature must come at last.

By this measure an effectual check would be given, to the excessive distillation and immoderate use of spirits in Scotland; for the distillers, would in prudence confine their operations to the distillation of such quantities only as would yield them a profit after paying the *full* duties, by fair and regular sale, at prices adequate to those duties, by which I mean prices not less than 7s. per gallon, duty included.

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The revenue could not suffer materially, if at all, by the distillation of spirits in Scotland being lessened, because other exciseable liquors would be substituted for spirits; and there is none which would so effectually promote the true interests of the country, or would be so favourable to the health and morals of the people, as good and sound beer, brewed by persons competent to the management of the business, with sufficient capitals to carry it on.

At present the distilleries are overworked, and the breweries in Scotland are depressed.

That the system of the distillery laws in Scotland for the last nine years, has been destructive to the morals of the people, will not I think be disputed in the present day.

I am fully convinced, that the breweries

eries in Scotland may be effectually encouraged and protected, with the concurrence of Government, with some exertion on the part of the brewers themselves, and with the co-operation of the landed interest in *their* favour, rather than in support of any unreasonable claims of the distillers.

I am, &c.



TO PAT. HERON, Esq.

*Liverpool, 4th June, 1794.*

DEAR SIR,

I WILL avail myself of your disposition to do what you are satisfied may be right, to remedy the pernicious effects of the excessive use of spirits distilled in Scotland ; but I do not think the ferment of a general election, the moment for any effectual measure to prevent this great evil. I am convinced that all attempts to check it will be idle and vain, whilst encouragement is given for the excessive distillation of spirits, by a licence duty ; or in other words, by a permission to work against time in the production of spirits, night  
and

and day. You have candidly informed me, that Mr. Rose (\*) insisted that “Government

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(\*) Although the legislature of a country cannot force its subjects to industry and labour, it may give them indirect encouragement thereto, by checking such practices as are most detrimental to its progress. Of such practices none are more injurious, to none are a poor and indolent people more inclined, than drunkenness ; nor is there any, perhaps, not liable to immediate punishment, which can be more effectually checked by the proper exertion of legislative power. To this purpose statutes will avail but little ; the plain and efficacious mode appears to be, taxing the materials of ebriety, whether directly or indirectly, so high, as to render the gratification of the desire extremely difficult to the lower and laborious class. If a beverage can be discovered, possessed of the exhilarating powers of spirituous liquors, properly so called, but not liable to the same abuse, and at the same time strengthening and nutritious, that should certainly be afforded them at the cheapest rate possible. Such we  
well

“vernment never could effect a revenue  
 “from the distilleries in Scotland, till  
 “they adopted the present mode of col-  
 “lecting it.” My answer to this is  
 very short ; that if the present mode of  
 collecting the revenue on spirits distilled  
 in Scotland is continued, *the dog will re-*  
*turn*

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well know to be those generally termed malt liquors ;  
 on these, the taxes, if *any* be levied, should be as light  
 as possible ; on those of a contrary description, they  
 should be proportionately heavy. Let not the cir-  
 cumstance of a slight alteration in the *amount* of the  
 revenue, influence, in this instance, the determina-  
 tions of the legislator. If any deficiency is occasion-  
 ed by the measure, let it rather be made up in some  
 other mode. *The statesman is to look forward to conse-*  
*quences ; his views should be enlarged ;* and if he extends  
 them, he *must* perceive, that *the prevalence of drunken-*  
*ness will in the end injure the revenue of the state, infinitely*  
*more than any temporary loss, which can be otherwise sup-*  
*plied. Need the effects of that vice be particularly detailed,*  
*which*



*turn to the vomit, and the country will suffer deeply from the excessive and baneful distillation and consumption of spirits in Scotland.*

I am, &c.

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*which ruins the health of the labourer, checks the population of the country, dissipates the funds, annihilates the spirit of industry, spreads its baneful contagion from an individual through his starving family, from starving families through an idle and impoverished Nation? NO; its effects are too visible, wherever its prevalence is experienced; and too injurious not to require EVERY EXERTION AND SACRIFICE towards its extirpation.*

*Crumpe's Essay on the best means of providing employment for the People, to which was adjudged the Prize proposed by the Royal Irish Academy, for the best dissertation on that subject. London Edition, Printed for G. G. J. and J. Robinson, and R. Faulder, 1793, p. 52, 53, 54.*

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